

Legislative Drafting Seminar: Preparation of Fiscal Notes

September 23, 2026

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Legislative Council

House and Senate Legislative Manual

Joint Rules 501 and 502

Joint Rule 501 provides, except for a measure appropriating a specific dollar amount, every bill or resolution having an effect of \$10,000 or more on the revenues, expenditures, or fiscal liability of the state must have a fiscal note describing that effect.

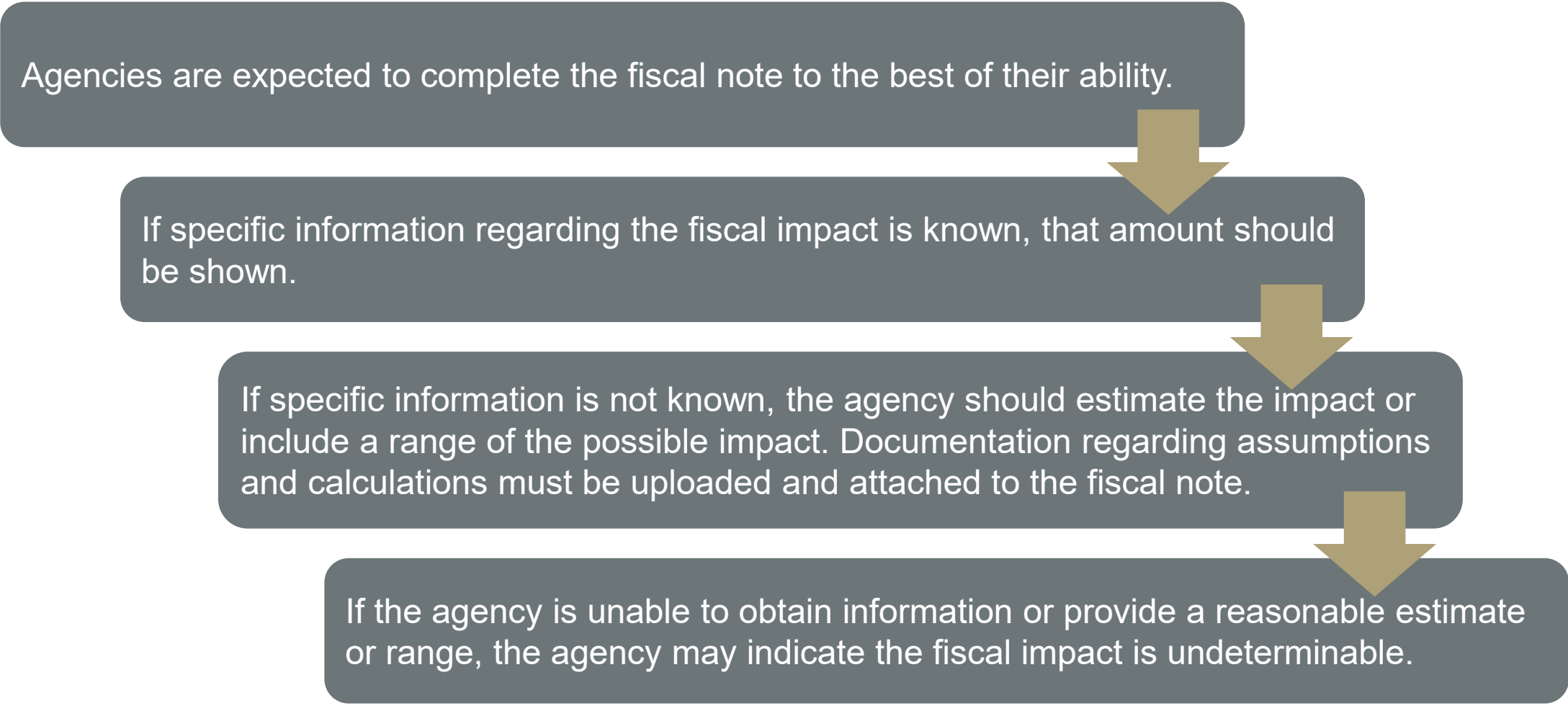
Joint Rule 501 also requires fiscal notes be completed for amendments to bills and resolutions when the changes adopted by the committee are expected to generate a fiscal impact of \$10,000 or more.

Joint Rule 502 provides every bill or resolution introduced into either house of the Legislative Assembly which mandates changes in the revenues, expenditures, or fiscal liability of counties, cities, or school districts must have a fiscal note reflecting the statewide impact of the bill or resolution on counties, cities, or school districts.

Fiscal notes must identify the impact on revenues, expenditures, and appropriations for the current, upcoming, and the following bienniums.

Fiscal Notes - Agency Responsibility

Agencies are expected to complete the fiscal note to the best of their ability.



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graph TD; A[Agencies are expected to complete the fiscal note to the best of their ability.] --> B[If specific information regarding the fiscal impact is known, that amount should be shown.]; B --> C[If specific information is not known, the agency should estimate the impact or include a range of the possible impact. Documentation regarding assumptions and calculations must be uploaded and attached to the fiscal note.]; C --> D[If the agency is unable to obtain information or provide a reasonable estimate or range, the agency may indicate the fiscal impact is undeterminable.];
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If specific information regarding the fiscal impact is known, that amount should be shown.

If specific information is not known, the agency should estimate the impact or include a range of the possible impact. Documentation regarding assumptions and calculations must be uploaded and attached to the fiscal note.

If the agency is unable to obtain information or provide a reasonable estimate or range, the agency may indicate the fiscal impact is undeterminable.

Presession Registration



The Legislative Council coordinates the fiscal note process. To facilitate requests, in October of even-numbered years, agency contacts of record from the prior legislative session will receive an email from the Legislative Council with a letter asking authorized individuals to update agency contacts and contact roles on file with the Legislative Council for the next legislative session.



The email will include a list of the contacts and their roles from the prior session and a fillable form to notify the Legislative Council of any changes. Agencies may either email the Legislative Council to indicate there are no changes to the contacts or roles listed or complete the form to add new contacts or change contact roles.

Agency Contact Roles



Agency roles include:

Primary recipient - May complete and submit a fiscal note.

Secondary recipient - May complete and submit a fiscal note.

Editor - May complete a fiscal note but **may not submit** a fiscal note.

Legislative Council Review

- Legislative Council staff review each bill and resolution introduced after assignment to a committee.
- Bills and resolutions are reviewed to determine if there is a potential fiscal impact on revenues or expenditures. If a bill or resolution is determined to have a potential impact, a fiscal note request is sent via a link in an email to the agency's primary and secondary recipients for completion.
- A fiscal note also may be requested by the chairman of the committee to which the bill has been assigned; however, the fiscal note request must be emailed by the Legislative Council staff.



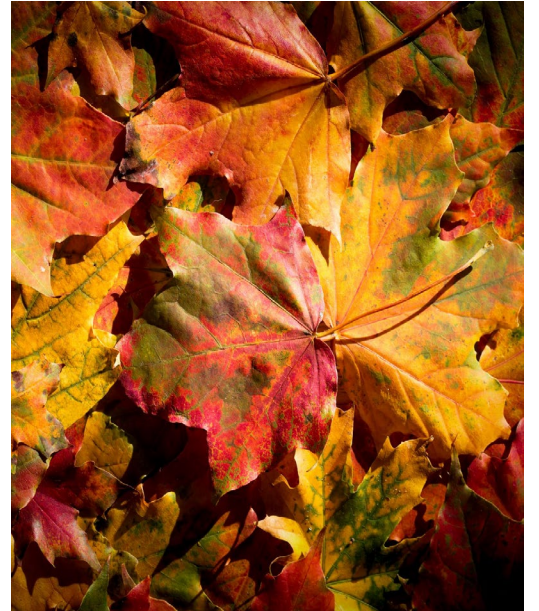
Fiscal Notes on Bills

- Only one fiscal note may be prepared for each version of a bill or resolution.
- If a bill or resolution is anticipated to have an impact on multiple agencies, the fiscal note request will be sent to the agency determined to have primary responsibility for compiling and maintaining the necessary information.
- Please ensure your response reflects the complete fiscal effect, with consideration of all aspects of the bill and "other" agencies that may be affected.
- The Legislative Assembly expects "other" agencies will cooperate promptly to provide information to the agency having primary responsibility to complete the fiscal note.



Fiscal Notes on Bills with Amendments

- Fiscal notes for the effect of amendments on bills can not be requested until after the amendments have been adopted and reported by the committee.
- An agency should follow legislation when the agency has been requested to prepare fiscal notes and be prepared to respond to requests for amended fiscal notes on short notice. An agency should begin preparing information if it is aware a committee is considering making changes to a measure for which an agency is responsible for providing fiscal information.
- There may be times when committee members may discuss an amendment and want to know the fiscal impact before adopting an amendment. Agencies should be prepared to testify before the committee regarding the impact of the amendments. If requested by a committee chairman, agencies may provide written information or a memorandum on the fiscal impact of proposed amendments prior to the committee adopting the amendments, but the official fiscal note will not be requested until the amendments are adopted and reported out of committee.



Fiscal Note Completion by Agency

To prepare fiscal notes electronically, click on the link provided in the email request. Log into the application. The interface lists the fiscal notes based on status. Tabs include "Requested", "Overdue", "Ready to Submit", "Submitted", and "Accepted". All new fiscal note requests will appear in the "Requested" or "Overdue" tab based on the timestamp of the request.

The screenshot shows the 'Fiscal Notes' application interface. At the top, there is a navigation bar with links to 'Constitution, Laws, and Admin Code', 'Legislative Assembly', 'Session Information', 'Interim Information', 'Budget Information', and 'Library and Research'. On the right side of the navigation bar, there are search fields for 'Find a bill' (with a 'Year' dropdown) and 'Find my legislator' (with an 'Enter bill #' input and a search icon). Below the navigation bar, the main content area is titled 'Fiscal Notes'. It features a set of tabs: 'Requested' (active), 'Overdue' (0), 'Ready To Submit' (0), 'Submitted' (0), and 'Accepted'. Below the tabs is a table with the following columns: 'Bill', 'Requested', 'LC No.', 'Amend LC No.', 'Engross LC No.', 'Next Comm Hearing', 'Assigned To/Due Date', 'Revision Requested', and 'Today's Calendar'. The table contains one row with the following data: 'HB 1001', '09/17/2026 11:46 AM', '250145.01000', 'N/A', and '09/17/2026 11:46 AM'. The 'Requested' column has a dropdown arrow, and the 'LC No.' column has a document icon. The 'Next Comm Hearing' column has a dropdown arrow. The 'Assigned To/Due Date' column has a dropdown arrow. The 'Revision Requested' column has a document icon. The 'Today's Calendar' column has a calendar icon.

Legislative Branch

Constitution, Laws, and Admin Code

Legislative Assembly

Session Information

Interim Information

Budget Information

Library and Research

Find a bill

Find my legislator

Year

Enter bill #

Q

[Fiscal Notes](#)

Welcome, Agency FiscalNotes

[User Manual](#)

[Logout](#)

Fiscal Notes

Requested

Overdue 0

Ready To Submit 0

Submitted 0

Accepted

Bill	Requested	LC No.	Amend LC No.	Engross LC No.	Next Comm Hearing	Assigned To/Due Date	Revision Requested	Today's Calendar
HB 1001	09/17/2026 11:46 AM	250145.01000			N/A		09/17/2026 11:46 AM	

Fiscal Note Completion by Agency

The fiscal note may be edited or assigned. Specify whether a special fund or state, county, city, or school district general fund is affected.

Starting in 2027, agencies are requested to upload and attach documents to the fiscal note to provide additional information regarding assumptions and calculations.

Negative Numbers:

✓ (123,456)
✗ 123,456

Negative numbers should be shown in parentheses and positive numbers without parentheses. A positive number should be used to show added costs or increased revenue, and a negative number should be used to show cost-savings or decreased revenue.

The fiscal impact must compare the provisions of the bill or resolution to current law, without regard to other bills or recommendations under consideration, including the executive budget.

Fiscal Note Details

Bill Number

Original

Requested

Revision Requested

Next Hearing

Assign To

Date Due

Time Due

Agency Comments

Attachments

HB 1001

25014501000

12/15/2025 9:57 AM

11/19/2025 11:20 AM

N/A

mm/dd/yyyy

Add Attachment

Fiscal Note

1 - STATE FISCAL EFFECT

IDENTIFY THE STATE FISCAL EFFECT AND THE FISCAL EFFECT ON AGENCY APPROPRIATIONS COMPARED TO FUNDING LEVELS AND APPROPRIATIONS ANTICIPATED UNDER CURRENT LAW.

	2023-2025		2025-2027		2027-2029	
	General Fund	Other Funds	General Fund	Other Funds	General Fund	Other Funds
Revenue						
Expenditures						
Appropriations						

2 - COUNTY, CITY, SCHOOL DISTRICT, AND TOWNSHIP FISCAL EFFECT

IDENTIFY THE FISCAL EFFECT ON THE APPROPRIATE POLITICAL SUBDIVISION.

	2023-2025	2025-2027	2027-2029
Counties			
Cities			
School Districts			
Townships			

3 - BILL AND FISCAL IMPACT SUMMARY

PROVIDE A BRIEF SUMMARY OF THE MEASURE, INCLUDING DESCRIPTION OF THE PROVISIONS HAVING FISCAL IMPACT (LIMITED TO 300 CHARACTERS).

4 - FISCAL IMPACT SECTIONS DETAIL

IDENTIFY AND PROVIDE A BRIEF DESCRIPTION OF THE SECTIONS OF THE MEASURE WHICH HAVE FISCAL IMPACT. INCLUDE ANY ASSUMPTIONS AND COMMENTS RELEVANT TO THE ANALYSIS.

5 - REVENUES DETAIL

FOR INFORMATION SHOWN UNDER STATE FISCAL EFFECT IN 1 OR 2, PLEASE EXPLAIN THE REVENUE AMOUNTS. PROVIDE DETAIL, WHEN APPROPRIATE, FOR EACH REVENUE TYPE AND FUND AFFECTED AND ANY AMOUNTS INCLUDED IN THE EXECUTIVE BUDGET.

6 - EXPENDITURES DETAIL

FOR INFORMATION SHOWN UNDER STATE FISCAL EFFECT IN 1 OR 2, PLEASE EXPLAIN THE EXPENDITURE AMOUNTS. PROVIDE DETAIL, WHEN APPROPRIATE, FOR EACH AGENCY, LINE ITEM, AND FUND AFFECTED AND THE NUMBER OF FTE POSITIONS AFFECTED.

7 - APPROPRIATIONS DETAIL

FOR INFORMATION SHOWN UNDER STATE FISCAL EFFECT IN 1 OR 2, PLEASE EXPLAIN THE APPROPRIATION AMOUNTS. PROVIDE DETAIL, WHEN APPROPRIATE, FOR EACH AGENCY AND FUND AFFECTED. EXPLAIN THE RELATIONSHIP BETWEEN THE AMOUNTS SHOWN FOR EXPENDITURES AND APPROPRIATIONS. INDICATE WHETHER THE APPROPRIATION OR A PART OF THE APPROPRIATION IS INCLUDED IN THE EXECUTIVE BUDGET OR RELATES TO A CONTINUING APPROPRIATION.

CONTACT INFORMATION

Name

Agency

Telephone

Date Prepared

mm/dd/yyyy

Cancel

Finish Later

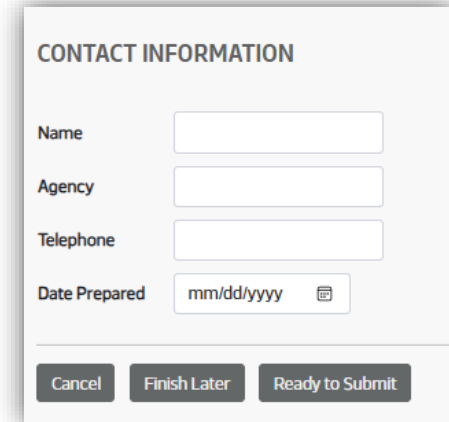
Ready to Submit

Fiscal Note Submission

Before clicking "Ready to Submit" on the bottom of the fiscal note, ensure the name, agency, telephone, and date at the bottom of the form are populated. If the fiscal note is revised, remember to update the date prepared. When the "Ready to Submit" button is clicked, the fiscal note will transition to the "Ready to Submit" tab.

The fiscal note may be reviewed and edited on the **"Ready to Submit"** tab. When the review is complete, click on the **"Verify and Submit"** button at the bottom of the form. After clicking on the "Verify and Submit" button, the **"Submit"** button will appear and **must also** be clicked to complete the submission process and transition the fiscal note to the "Submitted" tab. These additional opportunities for review prior to submitting the fiscal note are provided for agencies with editors and primary and secondary reviewers to complete fiscal notes.

Once the fiscal note has been submitted, the Legislative Council will review and accept the fiscal note. Agency contacts will receive an email when the fiscal note has been accepted and the document will transition to the "Accepted" tab.



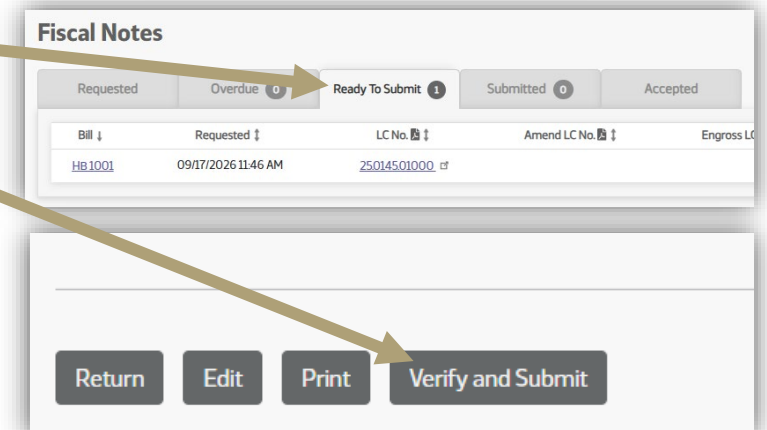
CONTACT INFORMATION

Name

Agency

Telephone

Date Prepared



Fiscal Notes

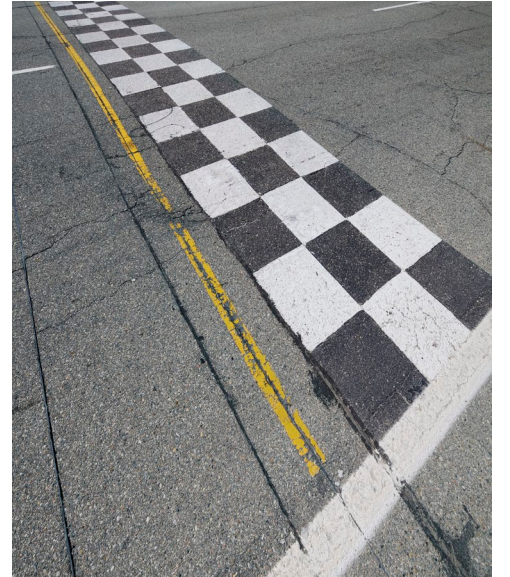
Requested Overdue 0 Ready To Submit 1 Submitted 0 Accepted

Bill ↓	Requested ↓	LC No. ↓	Amend LC No. ↓	Engross LC
HB 1001	09/17/2026 11:46 AM	25014501000 of		



Fiscal Note Acceptance

- The completed fiscal note may be viewed at the link in the Legislative Council email or on the “Accepted” tab. Keep in mind, it takes approximately 5 minutes for the email link to work.
- If an acceptance email is not received, please verify the submission process was completed, and the fiscal note was transitioned to the “Submitted” tab. If the fiscal note was properly submitted and an email is not received, please follow up with the Legislative Council.
- If, after a fiscal note is submitted, an error is identified, contact the Legislative Council to have the request resent for correction. A fiscal note may not be revised to reflect the effect of a potential amendment, so ensure the revision request is for an error relating to the current version of the bill, and not for a possible amendment.



Fiscal Note Deadlines



Pursuant to Joint Rule 501:

- The agency or department preparing the fiscal note for a **bill or resolution** as introduced must complete and return the fiscal note to the Legislative Council not later than **5 days** from the date of the request.
- The agency or department preparing the fiscal note for an **amended bill or resolution** must complete and return the fiscal note to the Legislative Council not later than **1 day** from the date of the request. The fiscal note must be made available before the bill is heard on the floor.

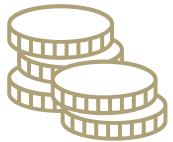
Fiscal Note vs Agency Appropriation



A fiscal note is only for informational use and **does not** affect an agency's appropriation.



House and Senate Rule 329 provide for referral of bills to the Appropriations Committees. In 2025, appropriation bills of \$50,000 or more in the Senate and \$100,000 or more in the House were required to be referred to the Appropriations Committees. In addition, House and Senate bills with a fiscal impact of \$200,000 or more on expenditures must be referred to the Appropriations Committees.



Revenue impacts do not need to be rereferred.

Fiscal Impact Report

SESSION STATUS REPORTS

Budget Tracking - Summaries

[State Budget Highlights](#)

[State Budget Summary](#)

[Fiscal Impact Report](#)

- Legislative Council staff tracks all bills with an appropriation and/or a fiscal impact.
- A fiscal impact report, which is a summary of all the bills introduced deemed to have a fiscal impact of \$100,000 or more for revenues and \$100,000 or more for expenditures, is generated weekly during the session and posted on our website.

Fiscal Note Contacts



Questions regarding the fiscal note system or fiscal note requests may be directed to Legislative Council fiscal staff.



Questions regarding login and fiscal note system access may be directed to Legislative Council IT staff.



Please call 701-328-2916 or email lcouncil@ndlegis.gov to be directed to the appropriate staff member.

Questions?

Legislative Council

701.328.2916

www.ndlegis.gov

lcouncil@ndlegis.gov